

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 710 Section 710.20 Development of the Notice List of Delinquent Taxpayers</b>
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**TITLE 86: REVENUE**

**PART 710**

**PUBLIC LIST OF DELINQUENT TAXPAYERS**

**Section 710.20 Development of the Notice List of Delinquent Taxpayers**

a) Prior to the disclosure of a delinquent taxpayer under the Act, the Department will deem the taxpayer delinquent and subject to disclosure under the Act, based upon the following criteria:

- 1) The taxpayer is delinquent in the payment of a final tax liability collected by the Department; and
- 2) Prior to August 1, 2001, the taxpayer's final tax liability for all taxes collected by the Department (including penalties and interest) is greater than \$10,000. On and after August 1, 2001, the taxpayer's final tax liability for all taxes collected by the Department (including penalties and interest) is greater than \$1,000; and
- 3) At least 6 months have passed from the time that the final tax liability was assessed or became final, as provided in the statute imposing the tax.

Taxpayers meeting each of these criteria shall be deemed "delinquent taxpayers" subject to disclosure.

b) The Department will create and maintain the Notice List consisting of all taxpayers meeting these criteria.

(Source: Amended at 25 Ill. Reg. 16289, effective December 10, 2001)